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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.47 OF 2006
WITH

INCOME TAX APPEAL LODGING NO.795 OF 2005
WITH

INCOME TAX APPEAL NO.150 OF 2007
WITH

INCOME TAX APPEAL NO.202 OF 2007

The Commissioner of Income Tax,
Kolhapur. ..Appellants

Vs.

Rajarambapu Patil S.S.K. Ltd. ..Respondent

Mr. B.M. Chatterji with Mrs. P.P. Bhosale and Mr. P.S. Sahadevan, for the Appellants.
Mr. S.N. Inamdar with Mr. A.K. Jasani, for the Respondents.

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 10th September,2007

P.C.:

. The Tax incidence in these matters will not exceed Rs.4.00 lakhs. Considering that and in view of the CBDT Circular in our opinion the question of law as framed would not arise. Appeals dismissed. The question of law, if any, is left open for consideration in an appropriate proceedings. There shall be no order as to costs.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**